

THE UNEMPLOYMENT COMPENSATION REFERENCE LIBRARY

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, FEBRUARY 18, 1943

Prepared for ready reference and comparison purposes. Because of the impossibility of giving qualifications and alternatives in brief summary form, the State law and State employment security agency should be consulted for authenticating information. In general, the State laws cover employment in most types of business and industry, except employment for railroads which is covered by a separate Federal law.

State and type of fund (1)	Size of firms covered (no. of employees)	City or town	Weeks of waiting period	Weekly benefit rate (2)	Maximum payment per week	Minimum payment per week	Weekly benefit rate (3)	Duration in 52-week period (less amount below applies)	
								Total amount of benefits (proportion of wages)	Maximum number of weeks payable
ALABAMA: Pooled; experience rating effective April 1943; employee contributions determined by experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	30 times w.b.-a. including \$9.01 in 1 quarter (2)	3	1/26 of high quarter's wages, established by law.	\$15	\$2	w.b.-a. less wages in excess of \$2.00. (2)	1/3 in 4 quarters.	20
ALASKA: Pooled.	Employer of 8 or more in 20 weeks.	29 times w.b.-a.	2	1/20 of high quarter's wages.	16	5	w.b.-a. less wages in excess of \$9.00.	1/3 in 4 quarters.	16
ARIZONA: Pooled; experience rating effective January 1942.	Employer of 3 or more in 20 weeks; also all employers liable to Federal tax.	14 times w.b.-a.	1	90 percent of full-time weekly wage.	15	5	w.b.-a. less wages in excess of \$3.00.	1/6 in 8 to 12 quarters.	14
ARKANSAS: Pooled; experience rating effective April 1942.	Employer of 1 or more in 10 days.	22 times w.b.-a.	1	1/26 of high quarter's wages.	15	3	w.b.-a. less wages in excess of \$3.00.	1/3 in 4 quarters.	16
CALIFORNIA: Pooled; experience rating effective January 1943; employee contributions 1 percent of wages up to \$3,000 not to exceed 50 percent of employer's general rate.	Employer of 4 or more in 20 weeks.	\$300.	2	1/20 of high quarter's wages, established by table in law.	18	10	w.b.-a. less wages in excess of \$3.00.	23 to 34 percent in 4 quarters, according to schedule of wage classes.
COLORADO: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks.	30 times w.b.-a.	2	1/25 of high quarter's wages.	15	5	w.b.-a. less wages in excess of \$3.00.	1/3 in 4 quarters.	16
CONNECTICUT: Pooled; experience rating effective April 1943.	Employer of 4 or more in 13 weeks; also all employers liable to Federal tax.	\$244	1	Established by law.	20 (3)	6	w.b.-a. less wages, plus \$2.00.	20 percent in 4 quarters, according to schedule of wage classes. (3)	18 (3)
DELAWARE: Pooled; experience rating effective January 1942.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	\$125	1	1/25 of high quarter's wages.	15	5	w.b.-a. less wages in excess of \$2.00.	1/3 in 4 quarters.	13
DISTRICT OF COLUMBIA: Pooled; experience rating effective July 1944.	Employer of 1 or more at any time.	lesser of 25 times w.b.-a. or \$250.	2	1/23 of high quarter's wages, established by table in law, plus allowance for dependents up to maximum of \$18.	18	6	w.b.-a. less wages in excess of 40 percent of w.b.-a.	1/2 in 4 quarters.	19
FLORIDA: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	\$200 including wages in 3 separate quarters.	1	Established by law.	15	5	w.b.-a. less wages in excess of \$2.00.	1/6 in 8 quarters.	16
GEORGIA: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Schedule requiring 25, 30 and 40 times w.b.-a.	2	Established by law.	18	4	w.b.-a. less wages in excess of \$3.00.	Uniform duration.	16

(1) Annual wages in excess of \$3,000 per worker excluded from employer contributions except in Idaho and Nevada.
 (2) w.b.-a.—abbreviation for "weekly benefit amount."
 (3) Lower maximum rates and duration are provided when balance in the fund is less than \$40,000,000.

State and type of fund (1)	Size of firms covered (no. of employees)	Eligibility	Weeks of initial waiting period	Weekly benefit rate total unemployment	Maximum payment per week	Minimum payment per week	Weekly benefit rate partial unemployment	Duration in 52-week period (lesser amount below applies)	
								Total amount of benefits (proportion of wages)	Maximum number of weeks payable
HAWAII: Pooled; experience rating effective April 1941.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	30 times w.b.a.	1	1/29 of high quarter's wages, established by table in law.	\$20	\$9	w.b.a. less wages.	Uniform duration.	20 (uniform duration)
IDAH0: Pooled.	Employer with \$78 or more wages payable in 1 quarter.	Schedule requiring 28 to 52 times w.b.a. including \$78 earned in 1 quarter.	2	Established by law.	18	9	w.b.a. less wages in excess of 1/2 w.b.a. or \$9.00.	1/4 in 4 quarters.	17
ILLINOIS: Pooled; experience rating effective January 1943.	Employer of 6 or more in 20 weeks.	\$225	1	1/20 of high quarter's wages.	18	7	w.b.a. less wages in excess of \$2.00. (4)	1/4 in 4 quarters.	16
INDIANA: Contributions of 0.135 percent of employer's pay roll pooled; remainder in employer reserves; experience rating effective January 1940.	Employer of 8 or more in 20 weeks.	\$290, or \$90 in each of 3 quarters.	1	1/29 of high quarter's wages.	16	5	w.b.a. less wages.	16 percent in 5 quarters. (9)	16 (9)
IOWA: Pooled; experience rating effective January 1942.	Employer of 8 or more in 15 weeks; also all employers liable to Federal tax.	\$200, or \$100 in 2 quarters.	2	50 percent of full-time weekly wage.	15	\$9 or full-time weekly wage.	w.b.a. less wages, plus \$2.00.	1/6 in 8 quarters.	15
KANSAS: Pooled; experience rating effective January 1941.	Employer of 8 or more in 20 weeks.	\$200	1	1/29 of high quarter's wages.	15	9	w.b.a. less wages in excess of \$2.00.	1/3 in 4 quarters.	16
KENTUCKY: Employer reserves; earnings from investment pooled; experience rating effective January 1941.	Employer of 4 or more in 3 quarters, to each of whom \$90 payable in each such quarter, or of 8 or more in 20 weeks.	\$200	1	Based on schedule of annual wages.	16	9	1-week benefit rate for unemployment less 80 percent of earnings in a 1-week period.	Uniform duration.	16
LOUISIANA: Pooled.	Employer of 4 or more in 20 weeks.	20 times w.b.a.	2	90 percent of full-time weekly wage.	18	3	w.b.a. less wages in excess of \$2.00.	1/4 in 4 quarters.	20
MAINE: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	\$144	1	Based on schedule of annual wages.	18	6	w.b.a. less wages in excess of \$2.99 (in accordance with table).	Uniform duration. (7)	16 (7)
MARYLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	\$150	1	1/20 of high quarter's wages, established by table in law.	17	7	w.b.a. less wages in excess of \$2.00.	1/4 in 4 quarters.	20
MASSACHUSETTS: Pooled; experience rating effective January 1942.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	\$150	1	Established by law.	15	6	w.b.a. less wages.	30 percent in 4 quarters.	20
MICHIGAN: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	\$250 including wages in 2 different quarters.	1	1/20 of high quarter's wages.	20	10	w.b.a. minus lesser of 75 percent of wages earned or wages in excess of \$3.00.	1/4 in 4 quarters. (8)	20
MISSOURI: Pooled; experience rating effective January 1941.	Employer of 1 or more in 20 weeks (of 8 or more outside cities with population of 10,000 or more); also all employers liable to Federal tax.	\$200	2	Based on 5 percent of annual wages.	16	7	w.b.a. less wages in excess of \$3.00.	16 to 31 percent in 4 quarters, according to schedule of wage classes.	16

MISSISSIPPI: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	30 times w.b.a.	2 1/26 of high quarter's wages.	15	3	w.b.a. less wages in excess of \$2.00.	Uniform duration.	14 (uniform duration)
MISSOURI: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks.	40 times w.b.a.	2 1/23 of high quarter's wages.	16	3	w.b.a. less 5/6 of wages.	20 percent in 6 quarters.	16
MONTANA: Pooled.	Employer of 1 or more in 20 weeks, or with year's pay roll over \$500.	\$150	2 1/23 of high quarter's wages.	15	5	No provision. (9)	Uniform duration.	16 (uniform duration)
NEBRASKA: Employer re-serve earnings in experience rating effective January 1940.	Employer of 8 or more in 20 weeks; liable to Federal tax.	\$200	2 1/23 of high quarter's wages.	15	5	w.b.a. less wages in excess of \$1.00.	1/3 in 4 quarters.	16
NEVADA: Pooled; experience rating effective January 1944.	Employer with \$225 or more wages payable in 1 quarter.	Greater of \$200 or twice w.b.a. multiplied by itself including wages of 5 times w.b.a. in some quarter other than highest.	2 1/20 of high quarter's wages.	15	5	w.b.a. less wages in excess of \$3.00.	1/3 in 4 quarters.	16
NEW HAMPSHIRE: Pooled; experience rating effective January 1941.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	\$200	(10) Based on schedule of annual wages.	15	6	w.b.a. less wages in excess of \$2.00.	Uniform duration. (7)	16 (7)
NEW JERSEY: Pooled; experience rating effective January 1942; employee contribution 1 percent of wages up to \$3,000.	Employer of 8 or more in 20 weeks.	\$150	1 1/22 of high quarter's wages.	16	7	w.b.a. less wages in excess of \$3.00.	1/3 in 4 quarters.	16
NEW MEXICO: Pooled; experience rating effective January 1942.	Employer with \$450 or more wages paid in 1 quarter, or employer of 2 or more in 13 weeks.	30 times w.b.a. including \$37.50 in 1 calendar quarter.	1 1/26 of high quarter's wages, as established by table in law.	15	3	w.b.a. less wages in excess of \$3.00.	1/3 in 4 quarters.	16
NEW YORK: Pooled.	Employer of 4 or more in 15 days.	25 times w.b.a.	2 1/23 of high quarter's wages, as established by table in law.	16	7	No provision. (11)	Uniform duration.	20 (uniform duration)
NORTH CAROLINA: 9/10 contributions to employer reserve; remainder pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks.	\$130	1 Based on schedule of annual wages.	19	3	w.b.a. less 5/6 of wages.	Uniform duration.	16 (uniform duration)
NORTH DAKOTA: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	30 times w.b.a.	1 1/26 of high quarter's wages, as established by table in law.	15	5	w.b.a. less wages in excess of \$3.00.	Uniform duration.	16 (uniform duration)
OHIO: Pooled; experience rating effective January 1942.	Employer of 3 or more at any one time.	20 weeks' employment and \$160.	2 Established by weighted table in law.	16	5	w.b.a. less wages in excess of \$2.00.	Uniform duration.	16 (uniform duration)
OKLAHOMA: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks.	22 times w.b.a.	1 1/20 of high quarter's wages.	16	6	w.b.a. less wages in excess of \$2.00.	1/3 in 4 quarters.	16
OREGON: Pooled; experience rating effective July 1941.	Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500.	\$200	2 6 percent of high quarter's wages.	15	10.	w.b.a. less wages in excess of \$2.00.	1/6 in 4 quarters.	16

(4) Partial benefits are reduced by 1/3 of w.b.a. for each normal work day during which the individual is unable to, or unavailable for, work. An eligible individual unemployed for 6 or less consecutive days, shall be paid benefits equal to 1/7 of the w.b.a. for each such day, less any wages payable during such period.

(5) Payable in any "benefit period."

(6) Including uncompleted quarter in which waiting period is served.

(7) Benefit duration for lower wage classes is less.

(8) Lesser of \$200 or 30 percent of base period wages if such wages are less than \$800.

(9) No partial benefits paid, but earnings not exceeding \$5.00 are disregarded.

(10) 2 week after April 1, 1943.

(11) No partial benefits paid, but wages not exceeding \$3.00 for 7 consecutive days are disregarded.

State and type of fund (1)	Size of firms covered (no. of employees)	Eligibility	Weeks of initial waiting period	Weekly benefit rate total unemployment	Maximum payment per week	Minimum payment per week	Weekly benefit rate for unemployment	Duration in 52-week period (lesser amount below applies)	
								Total amount of benefits (proportion of wages)	Maximum number of weeks payable
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	\$90 in each of 2 quarters in base quarter.	2	90 percent of full-time weekly wage.	18 (12)	8	No provision.	1/7 in 8 quarters (13)	16
RHODE ISLAND: Pooled; employee contributions 0.5 percent of wages up to \$3,000. (14)	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	\$100	1	Established by law.	16	6	w.b.a. less wages.	18 to 30 percent in 4 quarters, according to schedule of wage classes.
SOUTH CAROLINA: Pooled; experience rating effective January 1942.	Employer of 8 or more in 20 weeks.	40 times w.b.a. (30 times if w.b.a. is \$4).	1	1/26 of high quarter's wages, established by table in law.	15	4	w.b.a. less wages in excess of \$1.00.	Uniform duration.	16
SOUTH DAKOTA: Employer reserve earnings pooled; experience rating effective January 1940.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	\$126	2	Based on schedule of annual wages.	15	7	w.b.a. less wages in excess of \$2.00.	Uniform duration. (7)	(Uniform duration) 14 (7)
TENNESSEE: Pooled.	Employer of 8 or more in 20 weeks.	30 times w.b.a. (25 times if w.b.a. is \$3.00).	1	1/26 of high quarter's wages, established by table in law. (15)	15	5	w.b.a. less wages in excess of \$3.00.	Uniform duration.	16
TEXAS: Pooled; experience rating effective January 1941.	Employer of 8 or more in 20 weeks.	8 times benefit rate for 2-week period.	1	1/13 of high quarter's wages (for 2-week period).	30 (for 2-week period)	10	2-week benefit rate less wages, plus \$4.00.	1/5 in 4 quarters.	8 times benefit for 2-week period
UTAH: Pooled.	Employer with \$140 or more wages payable in 1 quarter.	30 times w.b.a.	1	1/20 of high quarter's wages.	20	5	w.b.a. less wages in excess of \$3.00.	Uniform duration.	20
VERMONT: Employer's contributions over 0.5 percent to employer's pooled; experience rating effective January 1941.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	25 times w.b.a.	2	90 percent of full-time weekly wage.	15	5	w.b.a. less wages in excess of \$3.00.	1/3 in 4 quarters.	15
VIRGINIA: Pooled; experience rating effective January 1941.	Employer of 8 or more in 20 weeks.	25 times w.b.a.	1	1/23 of high quarter's wages, established by table in law.	15	4	w.b.a. less wages in excess of \$2.00.	1/4 in 4 quarters.	16
WASHINGTON: Pooled.	Employer of 1 or more at any time.	\$200	2	1/20 of high quarter's wages.	15	7	w.b.a. less wages in excess of \$3.00.	1/3 in 4 quarters.	16
WEST VIRGINIA: Pooled; experience rating effective January 1941.	Employer of 8 or more in 20 weeks.	\$150, including \$75 in each of 2 quarters, or \$50 in each of 3 quarters.	1	Based on schedule of annual wages.	15	6	According to time lost on basis of schedule.	Uniform duration.	16
WISCONSIN: Employer reserve earnings pooled; experience rating effective January 1938.	Employer of 6 or more in 18 weeks or annual pay roll of \$6,000.	14 weeks' employment.	2	Schedule of average weekly wage.	17	6	w.b.a. less wages.	From any one employer's account, 1 week's benefit to each 2 weeks of employment not exceeding 40 weeks within 52 weeks preceding close of employment.
WYOMING: Pooled; experience rating effective January 1942.	Employer of 1 or more in 20 weeks, and with \$150 or more wages payable in 1 quarter.	26 times w.b.a. including \$50 in 1 quarter.	2	1/20 of high quarter's wages.	18	5	w.b.a. less wages in excess of \$3.00.	1/4 in 4 quarters.	14

(12) \$15 if fund equals less than 14 times highest amount of benefits paid in any 12 consecutive months.
 (13) 1/8 in 8 quarters if fund equals less than 14 times highest amount of benefits paid in any 12 consecutive months.
 (14) Employees pay in addition 1 percent into cash sickness compensation fund.
 (15) Rate is 1/20 and 1/25 of high quarter's wages for 2 lowest weekly benefit amounts (\$5 and \$6).